

General Information for Filing Your 2010 Louisiana Resident Individual Income Tax Return

- !**
- Print in black ink only.
 - Free internet filing and E-pay services are available for most Louisiana taxpayers at www.revenue.louisiana.gov/fileonline.
 - See the inside back cover for What's New for 2010.

**SPEC
CODE**

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This space on the last page of the tax return is to be used only when specifically instructed by the Louisiana Department of Revenue (LDR). Otherwise, leave blank.

WHO MUST FILE A RETURN

1. If you are a Louisiana resident who is required to file a federal individual income tax return, you must file a Louisiana income tax return reporting all income earned in 2010.
2. You must file a return to obtain a refund or credit if you overpaid your tax through: withholding, declaration of estimated tax, credit carried forward, composite partnership payments made on your behalf, claiming a 2010 refundable child care credit or a Louisiana earned income credit.
3. If you are **not required to file a federal return** but had Louisiana income tax withheld in 2010, **you must file a return to claim a refund of the amount withheld**. Refer to the IRS requirements for filing in order to determine if you must file a federal return. For additional information, see the NOTE on page 19.
4. If you are military personnel whose home of record is Louisiana, and you meet the filing requirements of 1 or 2 above, you must file a return and report all of your income, regardless of where you were stationed. If you are single, you should file a resident return (Form IT-540), reporting all of your income to Louisiana. If you are married and both you and your spouse are residents of Louisiana, you should file a resident return (Form IT-540), reporting all of your income to Louisiana.

Any military personnel whose domicile is NOT Louisiana must report any nonmilitary Louisiana sourced income on Form IT-540B. The federal Military Spouses Residency Relief Act has extended certain residency protections to spouses of military members. Under this Act, a spouse's state of residence does not change when he or she moves to a new state to be with a service-member who is under military orders to be in the new state. A spouse who is NOT a resident of Louisiana but is in Louisiana solely to be with a Louisiana stationed servicemember who is NOT a resident of Louisiana must report all Louisiana sourced income other than wages, interest, or dividends, on Form IT-540B. Income earned within or derived from Louisiana sources such as rents, royalties, estates, trusts, or partnerships is taxable to Louisiana. See Revenue Information Bulletin 10-005 for more information.

If you are married and one of you is not a resident of Louisiana, you may file as a resident (Form IT-540), or a nonresident (Form IT-540B), whichever is more beneficial to you and your spouse. Resident taxpayers are allowed a credit for income tax paid to another state on nonmilitary income or on income earned by your spouse if that income is included on the Louisiana return. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to another state.

Louisiana residents who are members of the armed services and were stationed out-of-state for 120 or more consecutive days on active duty may be entitled to an exemption of up to \$30,000 of military income. See the instructions for Schedule E, page 22, Code 10E.

5. Nonresident professional athletes must use Form IT-540B-NRA.
6. A temporary absence from Louisiana does not automatically change your domicile for income tax purposes. You must confirm your intention to change your domicile to another state by actions taken to establish a new domicile outside of Louisiana, and by actions taken to abandon the Louisiana domicile and its privileges. Examples of establishing a domicile include registering to vote, registering and titling vehicles, obtaining a driver's license, changing children's school of attendance, obtaining a homestead exemption, or any other actions that show intent to establish a new domicile outside of Louisiana. These are intended as examples and do not necessarily indicate a change in residency. You are considered to be a Louisiana resident if you continue to maintain a residence in Louisiana while working in another state. Use Nonrefundable Tax Credits, Schedule G, Line 1, to report taxes paid to the other states.
7. Surviving Spouses, Executors, Administrators, or Legal Representatives – A final return for a decedent must be filed if you are the surviving spouse, executor, administrator, or legal representative, and the decedent met the filing requirements at the date of death. If both conditions apply, mark the decedent box on the face of the return for the appropriate taxpayer and attach a copy of the death certificate. If a refund is due to the decedent's estate, survivor, etc., you must also complete and attach Form R-6642 Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer.

FORMS

Forms and instructions are on the LDR website, www.revenue.louisiana.gov/taxforms.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended (corrected) Louisiana return. You must use the correct form for the tax year being amended, mark an "X" in the "Amended Return" box on the face of the return, include an explanation of the change and a copy of the federal amended return, Federal Form 1040X, if one was filed.

NOTE: Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute (R.S.) 47:103(C) requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of the adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany the amended state return.

WHEN TO FILE

1. A 2010 calendar year return is due **on or before May 15, 2011**.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.
3. If the due date falls on a weekend or legal holiday, the return is due the next business day.

WHERE TO FILE AND PAY TAX

Print your name and Social Security Number on your return and any correspondence.

NOTE: On a joint return, print the names and the Social Security Numbers on Form IT-540 in the same order that you listed them on your federal return.

A return for which a **payment** is due should be mailed to P.O. Box 3550, Baton Rouge LA 70821-3550. **Print the last four digits of your Social Security Number on your check or money order. DO NOT SEND CASH. An electronic payment option is available on the LDR website at www.revenue.louisiana.gov/fileonline.**

You can also pay your taxes by credit card over the internet or by telephone. Visit www.officialpayments.com or call 1-888-2PAY-TAX (1-888-272-9829).



All other individual income tax returns should be mailed to P.O. Box 3440, Baton Rouge, LA 70821-3440.

EXTENSION OF TIME FOR FILING A RETURN

The Secretary of the Louisiana Department of Revenue may grant an extension of time for filing returns not to exceed six months from the date the Louisiana income tax return is due. **Extensions must be filed before the due date of the return.** An extension can be requested on the LDR website at www.revenue.louisiana.gov/fileonline.

By requesting an extension, you are only requesting additional time to file your tax return. An extension does not extend the time to pay the tax. Payments received after the due date will be charged interest and penalties.

INSTALLMENT REQUEST

If you are unable to pay the balance in full by the due date, you may submit an installment request, Form R-19026, which is available on the LDR website at www.revenue.louisiana.gov/taxforms.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheet on page 35.

KEEP YOUR RECORDS

You should keep copies of federal and state tax returns and W-2 statements for four years. In most cases, you do not have to submit a copy of your federal return with your state returns. If you have completed Schedule H to claim federal disaster relief credits, submit the specified forms as indicated in the instructions.

CONSUMER EXCISE TAX RETURN

Louisiana imposes an excise tax on tobacco products and alcoholic beverages. If you purchased any of these products on the internet or through the mail, you are required to pay the excise tax on those products. You should use the Consumer Excise Tax Return, Form R-5629, to report and pay the tax due on these products.

Print your Social Security Number. ()

() () () () () () () ()

NONREFUNDABLE TAX CREDITS	12A	FEDERAL CHILD CARE CREDIT – Print the amount from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 48. This amount will be used to compute your 2010 Louisiana Nonrefundable Child Care Credit.	12A	() () () () () () () () .00
	12B	2010 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See <i>Nonrefundable Child Care Credit Worksheet</i> , page 29.	12B	() () () () () () () () .00
	12C	AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2006 THROUGH 2009 – See <i>Nonrefundable Child Care Credit Worksheet</i> , page 29.	12C	() () () () () () () () .00
	12D	2010 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be GREATER THAN \$25,000 in order to claim a credit on this line. See <i>Nonrefundable School Readiness Credit Worksheet</i> , page 30. 5 () 4 () 3 () 2 ()	12D	() () () () () () () () .00
	12E	AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD FROM 2008 THROUGH 2009 – See <i>Nonrefundable School Readiness Credit Worksheet</i> , page 30.	12E	() () () () () () () () .00
	13	EDUCATION CREDIT– A credit of \$25 is available for each qualified dependent who attended school from kindergarten through 12th grade for at least part of the year. Multiply the number of qualified dependents by \$25 and print the result.	13	() () () () () () () () .00
	14	OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11 ()	14	() () () () () () () () .00
15	TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14 and print the result.	15	() () () () () () () () .00	
	16	ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11 and print the result. If the result is less than zero, or you are not required to file a federal return, print zero "0."	16	() () () () () () () () .00
	17	CONSUMER USE TAX You must mark one of these boxes. () No use tax due. () Amount from the Consumer Use Tax Worksheet, page 20, Line 2.	17	() () () () () () () () .00
	18	TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17 and print the result.	18	() () () () () () () () .00
REFUNDABLE TAX CREDITS	19	2010 LOUISIANA REFUNDABLE CHILD CARE – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See <i>instructions</i> , page 28 and <i>Refundable Child Care Credit Worksheet</i> , page 31.	19	() () () () () () () () .00
	19A	Print the qualified expense amount from the Refundable Child Care Credit Worksheet, page 31, Line 3.	19A	() () () () () () () () .00
	19B	Print the amount from the Refundable Child Care Credit Worksheet, page 31, Line 6.	19B	() () () () () () () () .00
	20	2010 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT – Your Federal Adjusted Gross Income must be EQUAL TO OR LESS THAN \$25,000 to claim the credit on this line. See <i>Refundable School Readiness Credit Worksheet</i> , page 33. 5 () 4 () 3 () 2 ()	20	() () () () () () () () .00
	21	EARNED INCOME CREDIT – See <i>Louisiana Earned Income Credit (LA EIC) Worksheet</i> , page 33, Line 3.	21	() () () () () () () () .00
	22	LOUISIANA CITIZENS INSURANCE CREDIT – See <i>instructions</i> , page 20.	22	() () () () () () () () .00
23	OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7	23	() () () () () () () () .00	
PAYMENTS	24	AMOUNT OF LOUISIANA TAX WITHHELD FOR 2010 – Attach Forms W-2 and 1099.	24	() () () () () () () () .00
	25	AMOUNT OF CREDIT CARRIED FORWARD FROM 2009	25	() () () () () () () () .00
	26	AMOUNT PAID ON YOUR BEHALF BY A COMPOSITE PARTNERSHIP FILING – See <i>instructions</i> , page 20. Enter name of partnership. _____	26	() () () () () () () () .00
	27	AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2010	27	() () () () () () () () .00
	28	AMOUNT PAID WITH EXTENSION REQUEST	28	() () () () () () () () .00

Print the first 4 characters of your last name in these boxes.

() () () ()

CONTINUE ON NEXT PAGE. ()



Print your Social Security Number. 

29									.00
30									.00
31									.00
32									.00

29	TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19, 20 through 28 and print the result. Do not include amounts on 19A and 19B.
30	OVERPAYMENT – If Line 29 is equal to Line 18, print zero “0” on Lines 30 through 46 and go to Line 47. If Line 29 is greater than Line 18, subtract Line 18 from Line 29 and print the result here. Your overpayment may be reduced by the Underpayment of Estimated Tax Penalty. If Line 29 is less than Line 18, print zero “0” on Lines 30 through 45 and go to Line 46.
31	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 20 and check the box. <input type="checkbox"/>
32	ADJUSTED OVERPAYMENT – If Line 30 is greater than Line 31, subtract Line 31 from Line 30 and print the result. If Line 31 is greater than Line 30, print zero “0” here, subtract Line 30 from Line 31, and print the balance on Line 46.

DONATIONS OF LINE 32	33	The Military Family Assistance Fund – See instructions, page 20.
	34	Coastal Protection and Restoration Fund – See instructions, page 20.
	35	The Start Program – See instructions, page 20.
	36	Wildlife Habitat and Natural Heritage Trust Fund – See instructions, page 20.
	37	Louisiana Prostate Cancer Trust Fund – See instructions, page 20.
	38	Louisiana Animal Welfare Commission – See instructions, page 20.
	39	Community - Based Primary Health Care Fund – See instructions, page 20.
	40	National Lung Cancer Partnership – See instructions, page 20.
41	Louisiana Chapter of the National Multiple Sclerosis Society Fund – See instructions, page 21.	
42	TOTAL DONATIONS – Add Lines 33 through 41 and print the result.	

33									.00
34									.00
35									.00
36									.00
37									.00
38									.00
39									.00
40									.00
41									.00
42									.00

REFUND DUE	43	SUBTOTAL – Subtract Line 42 from Line 32 and print the result. This amount of overpayment is available for credit or refund.
	44	AMOUNT TO BE CREDITED TO 2011 INCOME TAX – Print the amount of Line 43 that you wish to credit to 2011. CREDIT
	45	AMOUNT TO BE REFUNDED – Subtract Line 44 from Line 43 and print the result. Use Address 2 on the next page. REFUND

43									.00
44									.00
45									.00

COMPLETE AND SIGN RETURN ON NEXT PAGE. 



Print the first 4 characters of your last name in these boxes.

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AMOUNTS DUE LOUISIANA	
46	AMOUNT YOU OWE – If Line 18 is greater than Line 29, subtract Line 29 from Line 18 and print the result. If you entered an amount here from Line 32, complete Lines 47, 48, 49 and 54 and print zero "0" on Lines 50 through 53.
47	ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND – See instructions, page 21.
48	ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND – See instructions, page 21.
49	ADDITIONAL DONATION TO LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE SCLEROSIS SOCIETY FUND – See instructions, page 21.
50	INTEREST – From the Interest Calculation Worksheet, page 35, Line 5.
51	DELINQUENT FILING PENALTY – From the Delinquent Filing Penalty Calculation Worksheet, page 35, Line 7.
52	DELINQUENT PAYMENT PENALTY – From Delinquent Payment Penalty Calculation Worksheet, page 35, Line 7.
53	UNDERPAYMENT PENALTY – See instructions for Underpayment Penalty, page 35 and Form R-210R. If you are a farmer, see instructions on page 21 and check the box. <input type="checkbox"/>
54	BALANCE DUE LOUISIANA – Add Lines 46 through 53 and print the result. Use Address 1 below. For electronic payment options, see page 2.

Your Signature	Date	Signature of paid preparer other than taxpayer	
Spouse's Signature <i>(If filing jointly, both must sign.)</i>	Date	Telephone number of paid preparer ()	Date



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Field
Flag

1

2

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ATTACH TO RETURN IF COMPLETED.

SCHEDULE E – 2010 ADJUSTMENTS TO INCOME

Print your Social Security Number. ()

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1	FEDERAL ADJUSTED GROSS INCOME – Print the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. If less than zero, print "0."
2	INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS – Print the amount of any tax-exempt interest and dividend income reported on your federal return that is taxable to Louisiana. <i>See instructions, page 21.</i>
2A	RECAPTURE OF START CONTRIBUTIONS – <i>See instructions, page 21.</i>
3	TOTAL – Add Lines 1, 2, and 2A and print the result.

1										00
2										00
2A										00
3										00

EXEMPT INCOME – Print on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount. *See instructions beginning on page 21.*

Exempt Income Description		Code	Amount
4A		E	
4B		E	
4C		E	
4D		E	
4E		E	
4F		E	
4G		E	
4H		E	
4I	EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add lines 4A through 4H and print the result.		
4J	FEDERAL TAX APPLICABLE TO EXEMPT INCOME – Use Option 1 or Option 2, <i>see instructions, page 23.</i>		
4K	EXEMPT INCOME – Subtract Line 4J from Line 4I and print the result.		
5A	LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280(C) WAGE EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3 and print the result.		
5B	IRC 280(C) WAGE EXPENSE ADJUSTMENT – Print the amount of your IRC 280(C) wage expense adjustment. Important! <i>See instructions, page 23.</i>		
5C	LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Print the result here and on Form IT-540, Line 7. Mark the box on Form IT-540, Line 7 indicating that Schedule E was used.		

Description	Code	Description	Code
Interest and Dividends on US Government Obligations	01E	START Savings Program Contribution, <i>see instructions, page 22.</i>	09E
Louisiana State Employees' Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	02E	Military Pay Exclusion, <i>see instructions, page 22.</i>	10E
Louisiana State Teachers' Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	03E	Road Home, <i>see instructions, page 22.</i>	11E
Federal Retirement Benefits <i>Taxpayer date retired: _____ Spouse date retired: _____</i>	04E	Recreation Volunteer, <i>see instructions, page 22.</i>	13E
Other Retirement Benefits <i>Provide name or statute: _____</i>	05E	Volunteer Firefighter, <i>see instructions, page 22.</i>	14E
<i>Taxpayer date retired: _____ Spouse date retired: _____</i>		Voluntary Retrofit Residential Structure, <i>see instructions, page 22.</i>	16E
Annual Retirement Income Exemption for Taxpayers 65 or over <i>Provide name of pension or annuity: _____</i>	06E	Elementary and Secondary School Tuition, <i>see instructions, page 23.</i>	17E
Taxable Amount of Social Security, <i>see instructions, page 22.</i>	07E	Educational Expenses for Home-Schooled Children, <i>see instructions, page 23.</i>	18E
Native American Income, <i>see instructions, page 22.</i>	08E	Educational Expenses for Quality Public Education, <i>see instructions, page 23.</i>	19E
		Capital Gain from Sale of Louisiana Business, <i>see instructions, page 23.</i>	20E
		Other, <i>see instructions, page 23.</i>	49E
		Identify: _____	



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2010 Louisiana School Expense Deduction Worksheet

Your Name	Your Social Security Number
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- I. This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 09-019 on LDR's website.
1. **Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to 50 percent of the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
 2. **Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
 3. **Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II. On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, print "home-schooled." Print an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III. Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses.

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
Multiply by	50%	50%	50%	50%	50%	50%
Deduction per Student – Print the result or \$5,000 whichever is less.						

- IV. Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Print the Elementary and Secondary School Tuition Deduction here and on IT-540, Schedule E, code 17E.	\$
Print the Educational Expenses for Home-Schooled Children Deduction here and on IT-540, Schedule E, code 18E.	\$
Print the Educational Expenses for a Quality Public Education Deduction here and on IT-540, Schedule E, code 19E.	\$





ATTACH TO RETURN IF COMPLETED.

Print your Social Security Number.

SCHEDULE F – 2010 REFUNDABLE TAX CREDITS1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses. *See instructions, page 23.*1A Yourself ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____1B Spouse ☐ Date of Birth (MM/DD/YYYY) _____ Driver's License number _____ State of issue _____
or State Identification _____ State of issue _____

1C Dependents: List dependent names.

Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____
Dependent name _____ Date of Birth (MM/DD/YYYY) _____

1D Print the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals.

1D **Additional Refundable Credits**Enter description and associated code, along with the dollar amount. *See instructions beginning on page 23.*

	Credit Description	Code	Amount of Credit Claimed
2		<input type="text"/> F	2 <input type="text"/>
3		<input type="text"/> F	3 <input type="text"/>
4		<input type="text"/> F	4 <input type="text"/>
5		<input type="text"/> F	5 <input type="text"/>
6		<input type="text"/> F	6 <input type="text"/>
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1D, 2 through 6 and print here and on Form IT-540, Line 23.	<input type="text"/>	7 <input type="text"/>

Description	Code	Description	Code	Description	Code	Description	Code
Inventory Tax	50F	Mentor-Protégé	57F	Wind and Solar Energy Systems	64F	Sugarcane Trailer Conversion	69F
Ad Valorem Natural Gas	51F	Milk Producers	58F	School Readiness Child Care Provider	65F	Retention and Modernization	70F
Ad Valorem Offshore Vessels	52F	Technology Commercialization	59F	School Readiness Child Care Directors and Staff	66F	Conversion of Vehicle to Alternative Fuel	71F
Telephone Company Property	54F	Historic Residential	60F	School Readiness Business – Supported Child Care	67F	Research and Development	72F
Prison Industry Enhancement	55F	Angel Investor	61F	School Readiness Fees and Grants to Resource and Referral Agencies	68F	Other Refundable Credit	80F
Urban Revitalization	56F	Musical and Theatrical Productions	62F				

SCHEDULE H – 2010 MODIFIED FEDERAL INCOME TAX DEDUCTION

1	Print the amount of your federal income tax liability found on Federal Form 1040, Line 55. <i>See instructions, page 25.</i>	1	<input type="text"/>
2	Print the amount of federal disaster credits allowed by IRS. <i>See instructions, page 25.</i>	2	<input type="text"/>
3	Add Lines 1 and 2 and print the result here and on Form IT-540, Line 9. Mark the box on Line 9 to indicate that your income tax deduction has been increased.	3	<input type="text"/>



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1 CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – Complete this part only if you paid income tax liabilities to other states **and** you were a resident of Louisiana. See *instructions*, page 25. A copy of the return filed with the other states must be submitted with this schedule. Print the amount of the income tax liability paid to other states. Round to the nearest dollar.

1

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.
See instructions on page 25 for definitions of these disabilities.

		Deaf	Loss of Limb	Mentally incapacitated	Blind		
2A	Yourself	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2D	Print the total number of qualifying individuals. Only one credit is allowed per person.
2B	Spouse	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	2E	Multiply Line 2D by \$100 and print the result.
2C	Dependent *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
* List dependent names here. ➤							

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Print the value of computer or other technological equipment donated. Attach Form R-3400. See instructions, page 25.

3A

3B Multiply Line 3A by 40 percent and print the result. Round to the nearest dollar.

3B

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Print the amount of eligible federal credits. See *instructions, page 25*.

4A

4B Multiply Line 4A by 10 percent. Print the result or \$25, whichever is less. This credit is limited to \$25.

4B

Additional Nonrefundable Credits

Enter credit description and associated code, along with the dollar amount of credit claimed. See *instructions beginning on page 26*.

Credit Description		Credit Code	Amount of Credit Claimed
5			
6			
7			
8			
9			
10			
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1, 2E, 3B, 4B, and 5 through 10. Print the result here and enter on Form IT-540, Line 14.		

Description	Code
Premium Tax	100
Commercial Fishing	105
Family Responsibility	110
Small Town Doctor/Dentist	115
Bone Marrow	120
Law Enforcement Education	125
First Time Drug Offenders	130
Bulletproof Vest	135
Nonviolent Offenders	140
Qualified Playgrounds	150
Debt Issuance	155
Donations of Materials, Equipment, Advisors, Instructors	175

Description	Code
Other	199
Atchafalaya Trace	200
Organ Donation	202
Household Expense for Physically and Mentally Incapable Persons	204
Previously Unemployed	208
Recycling Credit	210
Basic Skills Training	212
Dedicated Research	220
New Jobs Credit	224
Refunds by Utilities	226
Eligible Re-entrants	228

Description	Code
Neighborhood Assistance	230
Cane River Heritage	232
LA Community Economic Dev.	234
Apprenticeship	236
Ports of Louisiana Investor	238
Ports of Louisiana Import Export Cargo	240
Motion Picture Investment	251
Research and Development	252
Historic Structures	253
Digital Interactive Media	254
Motion Picture Resident	256

Description	Code
Capital Company	257
LCDFI	258
New Markets	259
Brownfields Investor	260
Motion Picture Infrastructure	261
Other	299
Biomed/University Research	300
Tax Equalization	305
Manufacturing Establishments	310
Enterprise Zone	315
Other	399



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